Filed for intro on 05/19/1999 HOUSE BILL 1983 By Fowlkes

SENATE BILL 1977 By Blackburn

AN ACT to amend Chapter 73 of the Private Acts of 1979, as amended by Chapter 208 of the Private Acts of 1982, and all other acts amendatory thereto, relative to the motor vehicle privilege tax in Marshall County.

## BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Section 1 of Chapter 73 of the Private Acts of 1979 is amended by deleting the words "twenty five dollars (\$25.00)" and substituting instead the words "fifty dollars (\$50.00)."

SECTION 2. Section 3 of Chapter 73 of the Private Acts of 1979 is amended by deleting the section in its entirety and by substituting instead the following language:

The privilege tax or wheel tax herein levied, when paid together with full, complete, and explicit performance of and compliance with all provisions of this Act, by the owner, shall entitle the owner of the motor-driven vehicle for which said tax was paid, and the decal or emblem (wheel tax sticker) referred to herein, shall be affixed for clear display on the lower right corner of the license plate, to operate this vehicle over the streets, roads, and highways of the county from November 1, 1978 of each year to the

next succeeding year. When a motor-driven vehicle becomes taxable under the terms and provisions of this Act, the proportionate reduction shall be made as to the cost of the privilege tax or wheel tax for new residents and will be charged quarterly on the balance of their wheel tax from date of residence until the time their state tag expires, to be paid into the hands of the clerk therefor, as is now made in issuance of the privilege tax payable to the State of Tennessee and collected by the clerk, under the provisions of the general laws of this state. Quarterly credit shall be given on unused portions of the wheel tax sticker for the purpose of upgrading their state tag. Replacement of lost, stolen or mutilated wheel tax sticker shall be one dollar (\$1.00). It shall be and is hereby declared to be unlawful for any person to operate any motor-driven vehicle, taxable hereunder, over or upon the streets, roads, or highways of the county, or any municipality thereof, state-maintained roads excluded, without payment of this privilege tax levied hereunder and without full and complete compliance with all provisions hereof, which shall be enforceable by the sheriff's department of Marshall County, Tennessee. Any person violating the provisions of this Act, or any part thereof, shall upon conviction, be fined not more than one hundred dollars (\$100.00).

SECTION 3. Section 5 of Chapter 73 of the Private Acts of 1979 is amended by inserting the following sentence:

The tax levied under this chapter shall be collected for the tax year beginning September 1, 1999, and for every year thereafter.

SECTION 4. Section 5 of Chapter 73 of the Private Acts of 1979 is further amended by deleting the following language:

"(a) Seventy percent (70%) of the proceeds of the tax herein imposed shall be used exclusively to retire the county school bond indebtedness."

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"(b) Thirty percent (30%) of the proceeds of the tax herein imposed shall be paid to the County General Road Fund for the maintenance and construction of state rural road projects and the construction of bridges."

and substituting instead the following language:

- (a) Forty dollars (\$40.00) of the proceeds of the tax herein imposed shall be used exclusively to retire the county school bond indebtedness.
- (b) Seven dollars and fifty cents (\$7.50) of the proceeds of the tax herein imposed shall be paid to the Highway Fund for the maintenance and construction of bridges.
- (c) Two dollars and fifty cents (\$2.50) of the proceeds of the tax herein imposed shall be paid to the General Fund to fund the excessive cost of operating the Marshall County Jail.

The failure to affix the decal or emblem (wheel tax sticker) in the manner prescribed herein, shall constitute a violation of this Act.

SECTION 5. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Marshall County. Its approval or nonapproval shall be proclaimed by the presiding officer of Marshall County and certified to the secretary of state.

SECTION 6. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 5.

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